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SOURCE Vecherna Novini.BULGARIAN INCOME TAX REGULATIONS

Income tax returns of the urban population for income received in 1951 must be filed from 1 to 15 January 1952. The returns are completed and filed by the head of each household, the oldest member of the family, or the person who actually heads the household. A household is composed of all family members living under the same roof, with joint property and revenue, and who take their meals together. The returns are filed with the financial section of the okolina or the municipal people's soviet, in the legal residence of the tax payers.

Income tax returns are filed by the following: households which, during 1951, received income from trade, rent, commercial transactions, and interest, as well as physicians, dentists, private teachers, and others; households which received incomes from agriculture and cattle raising, as well as from trades, rents, commerce, interest, and other holdings, but whose nonagricultural income was larger than the income from agricultural activity; households which have received incomes from single services rendered to offices, enterprises, and organizations, as well as artisans, semiartisans, cart drivers, and porters; households of white-collar workers, blue-collar workers, pensioners, lawyers, engineers, and others, which received income from rents, interest, trade, and private lessons.

Salaries, wages, pensions, and other fees, the tax on which was withheld at the time of payment, do not have to be declared.

Income tax returns are not filed by the following: households assessed as farmers around 1 July 1951, with an income tax based on income from agriculture, cattle raising, etc.; households of artisans, white-collar workers, blue-collar workers, and others, assessed from 1 July 1951, with larger incomes from agriculture and cattle raising than from their own occupation; households the income of which completely stopped during 1951 and which have filed income tax returns within 15 days; cooperatives, corporations, companies with limited liabilities, foreign corporations, and their branches; and farm workers' cooperatives, which compute and pay their income tax by the end of March and June.

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- 1 -

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